

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2004-1

Tribunal Notices

Issued: May 13, 2004

2004-1 TRIBUNAL NOTICES. By unanimous consent of the Tribunal members, the Tribunal has determined to issue Tribunal Notices when Tribunal members determine that the notices will provide the public an understanding of the Tribunal's interpretation of the Tax Tribunal Act, MCL 205.701 *et seq.*, or the Tax Tribunal Rules, 1979 AC R 205.1101, *et seq.* and to provide an understanding of the Tribunal's internal processing practices. Tribunal Notices (TN) assist the Tribunal in clarifying internal processing practices for administrative staff and ensure uniform, efficient processing of cases among the Tribunal members and its administrative staff. Because impartiality and uniform treatment is vital to the Tribunal's mission and vision, its members have determined that publication of TNs provide *all* interested persons that may appear before the Tribunal an understanding of the Tribunal's operating practices, not merely those individuals who have directly contacted the Tribunal's administrative staff. Issuance of TNs is efficient, fair and a necessary and incidental action, to the Tribunal's obligation to manage cases under its review. See MCL 205.701 *et seq.*, MCL 24.201 *et seq.* and 1979 AC R 205.1101, *et seq.*

Though Tribunal members will continue to exercise their own discretion in managing those cases assigned to them and the Tribunal Chair will continue to manage the Tribunal's work as directed by law, the Tribunal will draft a TN to respond to commonly recurring issues. Tribunal members will discuss each TN before it is issued and will not issue a TN unless its appointed members unanimously consent to issuance.